

# From Repeat Findings to Real Change



Beyond Corrective Action Plans:  
Reclaiming Accountability & Restoring Public  
Confidence

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### **1. The Reality\_\_**

Understanding repeat findings

Why they persist



### **The Shift \_\_**

New standards - Promote proactive  
internal audit engagement using data  
analytics

Innovation and management ownership



### **The Solution \_\_**

Accountability and consequence  
management

Competence and capability



### **The Impact \_\_**

Sustained improvement

Value for citizens

It's not just about  
audit outcomes,  
it's about  
organisational  
change and  
public value.\_



# The Reality

- Repeat findings persist across government
- Audit outcomes improving, but slowly
- Accountability gaps remain
- Citizens still experience service delivery failures
- Only 16% of municipalities achieved clean audits
- Majority still in findings categories
- Recurrence of disclaimers and compliance failures



**This is not a technical failure,  
it is a systemic accountability  
challenge.**

What the Data Tells Us



**16%**

Municipalities Achieved Clean Audit



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## What Repeat Findings Look Like

- Same issues every audit cycle
- Action plans exist but remain ineffective
- Controls not embedded
- Recurring compliance failures

## Root Causes of Repeat Findings

- Weak ownership
- Poor root cause analysis
- Ineffective action plans
- Weak monitoring
- Poor control design



**A repeat finding is evidence that change did not happen, not that the finding was wrong.**

Municipalities Achieved Clean Audit



# The New Global Internal Audit Standards

- Collaboration with management
- Strategic alignment to organisational goals
- Continuous improvement focus
- Monitoring implementation effectiveness

The standards require internal audit not only to identify problems, but to help ensure they are solved.





# Innovation in Addressing Repeat Findings

- Data analytics
- Real-time tracking dashboards
- Automated follow-ups
- Integrated assurance

Innovation enables visibility. Visibility drives accountability



## Management must:

- ✓ Own findings
- ✓ Drive corrective actions
- ✓ Embed controls
- ✓ Monitor performance

**Audit identifies. Management fixes. Leadership sustains.**

# The Role of Management



# Consequence Management: The Missing Link in Sustaining Change

Where consequence management is absent, accountability collapses, where it is enforced, sustainable change takes root.



## **When Consequence Management is Weak:**

- Repeat findings become normal
- Non-compliance is tolerated
- Action plans lack urgency
- Controls lose effectiveness
- Accountability is diluted



## **When Consequence Management is Strong:**

- Clear accountability enforced
- Timely corrective actions
- Behaviour change occurs
- Controls are respected
- Findings do not recur

*What Leadership tolerates becomes the standard.  
Sustainable Audit outcomes requires  
accountability not just Action Plans.*



# The Role of Internal Audit (Repositioned)

## **Internal audit must:**

- Provide independent assurance
- Challenge constructively
- Facilitate root cause analysis
- Monitor implementation effectiveness



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Internal audit must move from inspector to catalyst.

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# Competence of Internal Auditors —

**Internal audit effectiveness depends on:**

- Technical competence
- Professional judgement
- Risk understanding
- Analytical capability
- Communication skills
- Ethical independence

IIA Standards require competency, due professional care, and continuous improvement



*You cannot audit  
your way  
out of repeat  
findings  
without  
competence.*

# Why Competence Matters for Repeat Findings



## **Without competence:**

- Weak root cause analysis
- Superficial findings
- Ineffective recommendations
- Poor engagement with management



## **With competence:**

- Better insight
- Better solutions
- Stronger credibility
- Greater impact



*Repeat findings are not only a management failure, sometimes they are an audit quality failure.*





# Case Study 1: Office of the Premier

## **FROM:**

Multiple material findings

## **TO:**

Sustained clean audits over multiple years

## **Success factors:**

- Strong management ownership
- Structured action plans
- Continuous monitoring
- Embedded controls

This is what real change looks like, not a once-off improvement, but sustained accountability.



## Case Study 2: Internal Audit Follow-Up Discipline

### Example outcomes:

- High completion rate of action plans
- Reduced findings on follow-up audits
- Improved control environment

Follow-up is where credibility is earned, or lost.



# A Practical Model for Real Change

## **REAL CHANGE Framework:**

**R**oot cause focus

**E**xecutive ownership

**A**ctionable plans

**L**ive monitoring

**C**ontrol embedding

**H**ard accountability

**A**ssurance validation

**N**o recurrence tolerance

**G**overnance oversight

**E**valuation of sustainability

If your model does not prevent recurrence,  
it is not working.

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# Citizens at the Centre

## Why this matters:

- Public funds must deliver value
- Service delivery depends on strong controls
- Governance impacts livelihoods

*The ultimate beneficiary of effective internal audit is the citizen.*

# Bringing It All Together

To move from findings to change:

- Strengthen competence
- Engage management
- Use innovation
- Embed controls
- Focus on sustainability



**Real change is when systems continue working even when the audit cycle ends.**



# Final Call to Action

- Stop normalising repeat findings
- Strengthen accountability
- Build capability
- Focus on impact

***The success of internal audit is not measured by the number of findings raised, but by the number of findings that do not return.***





# Thank you so much —

*Internal audit does not exist to create reports,  
it exists to create confidence in how public  
resources are managed, and ultimately,  
confidence in how citizens are served.*

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